

Comptroller's Directive No. 2-05
Attachment 13A
Capital Assets Transferred to Virginia Information Technologies Agency

Purpose	<hr/> To obtain information on capital assets transferred to Virginia Information Technologies Agency (VITA) during FY 2005 and to ensure capital assets are not double counted in the Comprehensive Annual Financial Report (CAFR). <hr/>
Applicable agencies	<hr/> All agencies must submit Attachment 13A to DOA to certify whether or not the agency transferred assets to VITA during fiscal year 2005. Exemptions: VITA does not need to submit this attachment. The Department of Accounts will request capital asset information on assets received by VITA in a separate communication. <hr/>
Items of interest	<hr/> <ul style="list-style-type: none">• ONLY capital assets transferred to VITA should be listed on this attachment. Other asset disposals should be reported on Attachment 13.• Capital assets generally include any asset greater than or equal to \$5,000. Any agency that has a lower capitalization threshold should use the lower threshold to complete this attachment.• Controlled assets (assets generally less than \$5,000) should not be included.• Agencies that prepare financial statements or submit financial statement templates must complete this attachment and must include any loss related to asset transfers to VITA in their financial statements/templates.• Additional rows may be inserted in the Assets Transferred to VITA spreadsheet if the number of rows provided is not adequate. <hr/>
Due date	<hr/> August 18, 2005 <hr/>

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Questions?

Please direct all questions regarding this attachment to:

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**Submission
requirements**

Contact DOA if the agency has any problems with the files.

After downloading the files, rename the spreadsheet file using the agency number followed by Att13A. For example, agency 151 should rename its Attachment 13A.xls file as 151Att13A.xls.

Submit the excel spreadsheet electronically to finrept@doa.virginia.gov.

Copy APA via E-mail to APAFinRept@apa.virginia.gov.

Do **not** submit paper copies of the excel attachment.

**Attachment
revisions**

If attachment revisions are made subsequent to DOA acknowledgement of receipt and acceptance of the original attachment submission, **resubmit the revised attachment AND complete the Revision Control Log Tab in the attachment excel file.**

Enter the revision date, row number and column letter revised, and the previous and revised information. Document text changes and numerical changes. Only enter changes for amounts actually keyed. For example, if a non-keyed, calculated total changes as a result of the revision, this does not need to be documented on the Revision Control Log.

If the attachment is revised more than once, do not delete control log revision information from the previous revision. Enter the new revision date and the additional revisions in the rows following the initial revision rows. This log should document all revisions from the initial attachment submission.

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**Completing
Assets
Transferred to
VITA
worksheet**

The Assets Transferred to VITA worksheet determines whether the agency transferred capital assets to VITA during FY 2005.

- If “No,” is selected the agency must complete the contact information and return the file to DOA.
- If “Yes,” is selected the agency should complete the detailed capital asset information by following the steps below.

NOTE: Agencies that have already accumulated the information required in this attachment in an excel spreadsheet may submit that spreadsheet. Additionally, agencies may use the download capability of FAACS to help accumulate this information.

Step	Action
1	Select the agency number from the drop down list for each asset that was transferred to VITA. If the agency uses FAACS this should be the agency number the asset is recorded under on FAACS. (This is necessary because some agencies are control agencies that control numerous agencies).
2	Record the date of transfer/disposal for each asset. This should be the date of disposal recorded in FAACS.
3	Record the description of the asset.
4	Record the FAACS ID number for each asset. If the agency does not use FAACS put N/A in this field and go to Step 5.
5	Record the serial number for each asset whether the agency uses FAACS or another fixed asset system.
6	Record the original cost/funding amount for each asset per FAACS or other fixed asset system.
7	Record the accumulated depreciation for each asset per FAACS or other fixed asset system.

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